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LOK SABHA

The following Bills were introduced in Lok Sabha on the 3rd December, 1962:—

*BILL No. 118 OF 1962

A Bill to impose a tax on motor vehicles in the Union territory of Delhi and for other matters connected therewith.

BE it enacted by Parliament in the Thirteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Delhi Motor Vehicles Taxation Act, 1962. Short title,
extent and
commence-
ment.

(2) It extends to the whole of the Union territory of Delhi.

(3) It shall come into force on such date as the Chief Commissioner may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,— Definitions.

(a) "Chief Commissioner" means the Chief Commissioner of Delhi;

(b) "Delhi" means the Union territory of Delhi;

(c) "prescribed" means prescribed by rules made under this Act;

(d) "quarter" means a period of three months commencing on the first day of April, the first day of July, the first day of October or the first day of January in each year;

(e) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939;

(f) "tax" means the tax levied under this Act;

*The President has, in pursuance of clauses (1) and (3) of article 117 of the Constitution of India, recommended to Lok Sabha the introduction and consideration of the Bill.

(g) "taxation authority" means any person or authority appointed by the Chief Commissioner by notification in the Official Gazette to exercise the powers and perform the duties conferred or imposed upon a taxation authority by or under this Act;

(h) "token" means a ticket to be displayed on a motor vehicle as an indication that the tax has been duly paid or that no tax is payable;

(i) "year" means the financial year;

(j) all words and expressions used, but not defined in this Act, and defined in the Motor Vehicles Act, 1939, shall have the meanings respectively assigned to them in that Act.

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Levy of tax. 3. Subject to the other provisions of this Act, on and from the commencement of this Act, there shall be levied and collected on all motor vehicles used or kept for use in Delhi, a tax at the rate specified in Schedule I.

Declaration and payment of tax. 4. (1) Every registered owner or person having possession or control of a motor vehicle used or kept for use in Delhi shall fill up and sign a declaration in the prescribed form stating the prescribed particulars and shall deliver the same to the taxation authority within the prescribed time.

(2) The tax to which a registered owner or person having possession or control of a motor vehicle appears by such declaration to be liable under section 3 shall be paid by him,—

(a) for a year at the rate specified in Schedule I (hereinafter referred to as the annual rate); or

(b) for one or more quarters, at one fourth of the annual rate for each quarter; or

(c) once in two months or monthly, in equal instalments at one-sixth or one-twelfth, as the case may be, of the annual rate;

Provided that any broken period in a month shall, for the purpose of levying the tax be considered as a full month.

(3) The tax shall be paid within such time and in such manner as may be prescribed.

(4) In calculating the tax due for any period less than one year, fraction of a rupee shall be counted as a rupee.

5. (1) When a person pays the amount of tax leviable under section 3 in respect of any motor vehicle or proves to the satisfaction of the taxation authority that no such tax is payable in respect of such vehicle, the taxation authority shall,—

Issue of token.

(a) issue to such person a token in the prescribed form specifying therein the period for which such tax has been paid or that no such tax is payable, and

4 of 1939.

(b) specify in the certificate of registration granted in respect of the vehicle under the Motor Vehicles Act, 1939, or in the case of vehicles not registered under that Act, in a certificate in such form as may be prescribed, that the tax has been paid for the period specified under clause (a) or that no tax is payable in respect of that vehicle, as the case may be.

(2) No motor vehicle liable to tax under this Act shall be used or kept for use in Delhi unless the registered owner or the person having possession or control of such vehicle has obtained a valid token in respect of that vehicle, and that token is displayed on the vehicle in the prescribed manner.

6. (1) When a motor vehicle used or kept for use in Delhi is altered or is proposed to be used in such manner as to render the registered owner or the person who has possession or control of such vehicle liable to the payment of additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (2), an additional declaration and shall, along with such additional declaration (accompanied by the certificate of registration in respect of such motor vehicle), pay to the taxation authority an additional tax payable under that section which he appears by such additional declaration to be liable to pay in respect of such vehicle.

Additional declaration.

(2) The additional declaration shall be in the prescribed form containing the prescribed particulars and shall be delivered to the taxation authority after being duly filled up and signed within the prescribed time. The additional declaration shall indicate clearly also the nature of alteration made in the motor vehicle or, as the case may be, the altered use to which the vehicle is proposed to be put.

(3) On receipt of the additional tax under sub-section (1), the taxation authority shall issue to the registered owner or the person who has possession or control of the vehicle, a fresh token in place of the original token and shall cause an entry of such payment to be made in the certificate of registration.

Liability for additional tax.

7. When any motor vehicle in respect of which a tax for any period is payable or has been paid, is altered during such period, or proposed to be used during such period in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person who has possession or control of the vehicle, shall, in addition to the tax, if any, due from him for that period, be liable to pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which the tax was payable or paid before the alteration or use of the vehicle for that portion; and until such additional tax has been paid, the taxation authority shall not grant a fresh token in respect of the vehicle so altered or proposed to be so used.

Explanation.—In calculating the unexpired portion under this section any broken period in a month shall be considered as a full month.

Production of certificate of insurance.

8. Every registered owner or person having possession or control of a motor vehicle shall, at the time of making payment of the tax, produce before the taxation authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

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Liability to pay arrears of tax of person succeeding to the ownership, possession or control of motor vehicles.

9. (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the taxation authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

Refund of tax.

10. (1) When any person who has paid the tax in respect of a motor vehicle produces before the taxation authority a certificate signed by the registering authority stating that the tax token and the certificate of registration issued in respect of such vehicle have been surrendered on the date specified by the registering authority in his certificate, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund for each complete month

of the period for which such tax has been paid and which is unexpired on the date on which the tax token and the certificate of registration were surrendered, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

(2) When any person has paid the tax in respect of a motor vehicle and the vehicle is removed outside Delhi before the expiry of the period for which the tax has been paid and taxed in another State, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund for each complete month of the period for which such tax has been paid and during which the vehicle was removed from Delhi, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle.

11. When any registered owner or any person who has possession or control of any motor vehicle used or kept for use in Delhi is in default in making a payment of the tax the taxation authority may direct that, in addition to the amount of arrears, a sum not exceeding the annual tax payable in respect of such vehicle shall be recovered from him by way of penalty:

Penalty payable when tax not paid.

Provided that before giving any such direction the registered owner or such person shall be given a reasonable opportunity of being heard.

12. (1) Any tax due and not paid as provided for by or under this Act and any sum directed to be recovered by way of penalty under section 11 shall be recoverable in the same manner as an arrear of land revenue.

Arrears of tax and penalty recoverable as arrears of land revenue.

(2) The motor vehicle in respect of which the tax is due or in respect of which any sum has been directed to be recovered as penalty under section 11, or its accessories may be distrained and sold in pursuance of this section whether or not such vehicle or accessories is or are in the possession or control of the person liable to pay the tax or penalty.

13. (1) Where the registered owner or the person having possession or control of a motor vehicle is an agriculturist and that motor vehicle has been designed for agricultural operations and is used solely for such operations in relation to his own land then, that vehicle shall be exempt from the payment of the tax.

Exemptions.

Explanation.—For the purposes of this sub-section the expression “agricultural operations” includes,—

(i) tilling, sowing, harvesting, crushing of any agricultural produce or any other similar operation carried out for the purpose of agriculture;

(ii) transport of manure, seeds, insecticides and other like articles required for work in the land from the market to the land; and

(iii) transport of any agricultural produce from the land to the place of storage or from the place of storage to the market.

(2) When the registered owner or the person having possession or control of a motor vehicle has given previous intimation in writing to the taxation authority that the motor vehicle would not be used in any public place for a particular period, being not less than one month, and deposits the certificate of registration of such motor vehicle with the taxation authority and obtains an acknowledgment therefor from that authority, he shall be exempt from the payment of the tax for that period.

(3) Where the Chief Commissioner is of opinion that it is necessary or expedient in the public interest so to do, he may, by notification in the Official Gazette, and subject to such conditions as he may specify in the notification, exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1) or any motor vehicles belonging to any class of persons from the payment of the tax.

Reduction
of tax in
cases of
certain
motor
vehicles.

14. Where the registered owner of a motor vehicle used or kept for use in Delhi is a co-operative society registered under any law relating to co-operative societies for the time being in force, the tax payable in respect of that motor vehicle shall be one half of the rates specified in Schedule I, if the taxation authority is satisfied, after such enquiry as it deems fit, that,—

(i) the co-operative society is solely engaged in the business of transport of goods or passengers or both from one place to another in motor vehicles;

(ii) at least seventy-five per cent. of the members of the co-operative society are its employees;

(iii) at least fifty per cent. of the members of the co-operative society are not related to each other; and

(iv) the motor vehicle is used or kept for use exclusively for the purpose of the co-operative society.

Explanation.—For the purposes of this section a member shall be deemed to be related to any other member if that member is the husband, wife, brother or sister or any lineal ascendant or descendant of that other member.

15. Where in respect of a motor vehicle the tax payable under the law relating to taxation on motor vehicles in force in any State has been paid in that State for any period and that motor vehicle is brought into Delhi for use during that period, then,—

Effect of payment of tax in other States with respect to motor vehicles brought into Delhi.

(i) no tax under this Act shall be payable in respect of that motor vehicle; and

(ii) the token issued in that State in respect of that motor vehicle shall be deemed to be a token issued under this Act,

for such period or for a period of ninety days from the date on which the motor vehicle is brought into Delhi, whichever is shorter:

Provided that the registered owner or the person having possession or control of the motor vehicle complies with the provisions of sub-section (1) of section 4.

16. (1) Any person who is aggrieved by any order or direction of the taxation authority may file an appeal before such person or authority, in such manner, within such time and on payment of such fees, as may be prescribed.

(2) The appeal shall be heard and decided in such manner as may be prescribed.

(3) Every decision on such appeal shall be final and shall not be called in question in any court of law.

17. Any police officer in uniform, not below the rank of Sub-Inspector or any other officer prescribed in this behalf may—

Powers of police officers and other officers.

(a) enter at any time between sunrise and sunset any premises where he has reason to believe that a motor vehicle is kept, or,

(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary,

for the purpose of satisfying himself that the amount of the tax in respect of such vehicle, has been paid.

18. Whoever—

(a) delivers in respect of a motor vehicle a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

Penalty for incomplete and untrue declaration, etc.

(b) obstructs any officer in the exercise of the powers conferred by clause (a) of section 17 or fails to stop the motor vehicle

when required to do so by such officer under clause (b) of that section,

shall on conviction be punishable—

(i) with fine which may extend to a sum equal to the annual tax payable in respect of such vehicle; and

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

Other penalties.

19. Whoever contravenes any of the provisions of this Act or the rules made thereunder other than those punishable under section 18 shall on conviction be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this section, with fine which may extend to two hundred rupees.

Utilization of the proceeds of tax.

20. The proceeds of the tax collected under this Act (which shall form part of the Consolidated Fund of India) reduced by the cost of collection as determined by the Central Government shall, if Parliament by appropriation made by law in this behalf so provides, be paid,—

(i) to the Municipal Corporation of Delhi established under section 3 of the Delhi Municipal Corporation Act, 1957, and

66 of 1957

(ii) the New Delhi Municipal Committee established under section 11 of the Punjab Municipal Act, 1911, as extended to Delhi,

Punjab Act
3 of 1911.

for the performance of their respective functions under the said Acts and the payment shall be made in such proportion as may be prescribed.

Trial of offences.

21. No court inferior to that of a magistrate of the second class shall try an offence punishable under this Act.

Protection for bona fide acts.

22. No prosecution, suit or other proceedings shall lie against the taxation authority or any other authority for anything in good faith done or intended to be done under this Act.

Power to make rules.

23. (1) The Chief Commissioner may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, the Chief Commissioner may make rules for all or any of the following matters, namely:—

(a) the time within which, and the manner in which, the tax shall be paid;

(b) the form of declaration and additional declaration, particulars to be stated therein and the time within which the declaration or additional declaration shall be delivered under section 4 or section 6, as the case may be;

(c) the form of the tax token and the manner in which the tax token shall be displayed in the motor vehicle under section 5;

(d) the conditions subject to which refund of tax may be allowed under section 10;

(e) the authority before which, the manner in which, the time within which and the fee on payment of which, an appeal may be filed and the manner in which such appeal shall be heard and decided under section 16;

(f) the issue of duplicate tokens and of certified copies of the records of the taxation authority and the fees chargeable therefor;

(g) any other matter which is to be, or may be, prescribed.

(3) Every rule made under this section shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

24. (1) On and from the commencement of this Act, the Acts specified in Schedule II shall stand repealed.

(2) The repeal of the said Acts by sub-section (1) shall not affect,—

(a) the previous operation of the said Acts or anything duly done or suffered thereunder; or

(b) any right, privilege, obligation or right conferred, accrued or incurred under any of the said Acts; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any of the said Acts;

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Acts had not been repealed.

(3) Subject to the provisions contained in sub-section (2) and notwithstanding the repeal of the Punjab Motor Vehicles Taxation Act, 1924, as extended to Delhi,—

Punjab Act
4 of 1924.

(i) every declaration delivered under that Act in respect of any motor vehicle shall be deemed to be a declaration delivered under this Act; and

(ii) every token issued under that Act and valid immediately before the commencement of this Act, shall continue to be valid after such commencement for the unexpired portion of the period for which it has been issued.

Amendment
of section
184, Act 66
of 1957.
Central
Government
to pay pro-
ceeds of
entertain-
ment and
betting taxes
to Corpora-
tion.

25. In the Delhi Municipal Corporation Act, 1957, for section 184, the following section shall be substituted, namely:—

“184. The proceeds of the entertainment and betting taxes collected in Delhi under the provisions of the U.P. Entertainment and Betting Tax Act, 1937, as extended to Delhi (which shall form part of the Consolidated Fund of India) reduced by the cost of collection as determined by the Central Government shall, if Parliament by appropriation made by law in this behalf so provides, be paid to the Corporation for the performance of its functions under this Act.”

U.P. Act 8
of 1937.

SCHEDULE I

(See section 3)

<i>Description of motor vehicles</i>	<i>Annual rate of tax</i>
	Rs.
PART A.—Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power)—	
(a) Motor cycles, scooters (Flat rate) . . .	32/-

Description of motor Vehicles	Annual rate of tax
	Rs.
(b) Scooterettes auto cycles (Flat rate) .	16/-
(c) Tricycles (Flat rate)	40/-
(d) Motor cycles or tricycles used for drawing a trailer or side car in addition to above rates	12/-
II. Motor vehicles the registered unladen weight of which does not exceed 250 kilogrammes, adapted and used for invalids	8/-
III. Motor vehicles (including tricycles) used for the transport or haulage of goods or materials—	
(a) Vehicles the registered laden weight of which does not exceed one tonne	140/-
(b) Vehicles the registered laden weight of which exceeds one tonne but does not exceed 2 tonnes	200/-
(c) Vehicles the registered laden weight of which exceeds 2 tonnes but does not exceed 4 tonnes	300/-
(d) Vehicles the registered laden weight of which exceeds 4 tonnes but does not exceed 6 tonnes	400/-
(e) Vehicles the registered laden weight of which exceeds 6 tonnes but does not exceed 8 tonnes	500/-
(f) Vehicles the registered laden weight of which exceeds 8 tonnes but does not exceed 9 tonnes	600/-
(g) Vehicles the registered laden weight of which exceeds 9 tonnes but does not exceed 10 tonnes	700/-
(h) Vehicles the registered laden weight of which exceeds 10 tonnes	100/- for every tonne or part thereof,
(i) Additional tax payable in respect of such vehicles used for drawing trailers—	
(1) For each trailer the registered laden weight of which does not exceed 2 tonnes	100/-
(2) For each trailer the registered laden weight of which exceeds 2 tonnes	200/-
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	

Description of motor Vehicles	Annual rate of tax
	Rs.
IV. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers—	
(a) Tram cars	100/-
(b) Vehicles licensed to carry in all not more than 2 passengers (excluding driver)	80/-
(c) Vehicles licensed to carry in all more than 2 but not more than 4 passengers (excluding driver and conductor)	160/-
(d) Vehicles licensed to carry in all not more than 6 passengers (excluding driver and conductor)	300/-
(e) Vehicles licensed to carry in all not more than 18 passengers (excluding driver and conductor)	400/-
(f) Vehicles licensed to carry more than 18 passengers (excluding driver and conductor)	The rates specified in (e) above <i>plus</i> Rs. 60/- for every passenger in addition to eighteen passengers which the vehicle is so licensed to carry subject to a maximum of Rs. 2,200/- per annum.
V. Motor vehicles owned by Airline Companies or Corporations for carrying passengers and staff—	
(a) Vehicles the seating capacity of which does not exceed 4 (excluding driver)	160/-
(b) Vehicles the seating capacity of which exceeds 4 but does not exceed 6 (excluding driver)	300/-
(c) Vehicles the seating capacity of which exceeds 6 but does not exceed 18 (excluding driver)	400/-
(d) Vehicles the seating capacity of which exceeds 18	The rate specified in (c) above <i>plus</i> Rs. 60/- for every person in addition to six persons subject to a maximum of Rs. 2,200/- per annum.

<i>Description of motor vehicles</i>	<i>Annual rate of tax</i>
	Rs.
VI. Break-down vans used for towing disabled vehicles	200/-
VII. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—	
(a) Vehicles the registered unladen weight of which does not exceed 1000 kilograms	80/-
(b) Vehicles the registered unladen weight of which exceeds 1000 kilograms but does not exceed 1500 kilograms	100/-
(c) Vehicles the registered unladen weight of which exceeds 1500 kilograms but does not exceed 2000 kilograms	140/-
(d) Vehicles the registered unladen weight of which exceeds 2000 kilograms.	The rate specified in (c) above <i>plus</i> Rs. 100/- for every additional 1000 kilograms or part thereof in addition to 2000 kilograms.
(e) Additional tax payable in respect of such vehicles used for drawing trailers—	
(i) for each trailer the registered unladen weight of which does not exceed 1 tonne	40/-
(ii) For each trailer the registered unladen weight of which exceeds 1 tonne.	80/-

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

PART B.—Motor vehicles other than those fitted solely with pneumatic tyres.

The rates shown in Part A *plus* 50 per cent. thereof.

NOTE 1.—When tax is paid for the whole year at a time, a rebate of 10 per cent. of the rates specified in this Schedule shall be allowed.

NOTE 2.—The registered unladen weight of a motor vehicle shall be as specified in the certificate of registration.

SCHEDULE II

[See section 24(1)]

1. The Punjab Motor Vehicles Taxation Act, 1924 (Punjab Act 4 of 1924) as extended to Delhi.
 2. The Punjab Motor Vehicles Taxation (Amendment) Act, 1940 (Punjab Act 2 of 1940) as extended to Delhi.
 3. The Punjab Motor Vehicles Taxation (Delhi Amendment) Act, 1954 (6 of 1954).
 4. The Punjab Motor Vehicles Taxation (Delhi Amendment) Act, 1955 (2 of 1956).
 5. The Punjab Motor Vehicles Taxation (Delhi Amendment) Act, 1956 (10 of 1956).
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STATEMENT OF OBJECTS AND REASONS

Tax on motor vehicles is now being levied in Delhi under the Punjab Motor Vehicles Taxation Act, 1924, as extended to Delhi in 1933. The rates of tax on motor vehicles in the State of Punjab were increased in 1954 and again in 1956, but there has been no increase in such rates in Delhi since 1933. The rates of tax in Delhi, particularly in the case of transport vehicles are also lower than the rates obtaining in some other states. The proceeds of tax collected in Delhi are being utilised by the Municipal Corporation of Delhi and the New Delhi Municipal Committee and they are spent for the performance of their functions. As the demand on the resources of the Municipal Corporation of Delhi and the New Delhi Municipal Committee for the performance of their functions are increasing it is considered necessary to raise the rates of tax on motor vehicles in Delhi suitably.

2. The tax, at present, is levied on the basis of unladen weight in the case of motor cycles and goods vehicles and on the basis of seating capacity in the case of private cars. It is proposed to revise the basis of the levy of tax on the lines recommended by the Motor Vehicles Taxation Inquiry Committee; that is to say on the basis of registered laden weight in the case of a goods vehicle, unladen weight in the case of a car and a flat rate calculated on the basis of unladen weight in the case of motor cycles, etc.

3. The Bill seeks to achieve the above objects. The notes on clauses explain the more important provisions of the Bill.

JAGJIVAN RAM.

NEW DELHI;

The 20th November, 1962.

Notes on clauses

Clause 3.—Under the clause, tax on motor vehicles is to be levied at the rate specified in Schedule I.

Clause 4.—At present the minimum period for which tax may be paid is three months. This causes inconvenience to the owner or person in possession of the motor vehicle in cases where the motor vehicle is kept in Delhi for a period less than three months. In order to minimise the inconvenience the clause provides also for the payment of tax once in two months or monthly.

Clause 5.—The clause provides for the issue of a token specifying the period for which the tax has been paid or that no tax is payable.

Clauses 6 and 7.—Under these clauses additional tax is payable with respect to a motor vehicle which has been altered or is proposed to be used for a different purpose during any period for which tax has been paid or is payable for that motor vehicle.

Clause 8.—The clause provides for the production of a valid certificate of insurance in respect of the vehicle for which the tax is to be paid, at the time of payment of tax.

Clause 9.—Under the clause where the ownership or possession of a motor vehicle is transferred during any period for which tax for that motor vehicle has not been paid, the transferer and the transferee are jointly and severally liable for the arrears.

Clause 10.—The clause provides for the refund of tax under the circumstances mentioned therein.

Clause 11.—Defaulters of payment of tax are liable to pay, in addition to the amount of arrears, a sum not exceeding the annual tax for the motor vehicle as penalty.

Clause 12.—The clause provides for the recovery of penalty and arrears of tax as arrears of land revenue.

Clause 13.—Motor vehicles designed for agricultural operations and used solely for such operations are exempt from the payment of tax. The Chief Commissioner is empowered to exempt in the public interest either totally or partially any class of motor vehicles or any motor vehicle belonging to any class of persons from the payment of tax.

Clause 14.—The clause provides for a reduction of tax with respect to motor vehicles owned by a transport co-operative society, if that society satisfies the conditions specified therein.

Clause 15.—Where in respect of a motor vehicle tax has been paid in any State for any period and that motor vehicle is brought into Delhi for use during that period, no tax shall be payable in respect of that vehicle for such period or for a period of ninety days from the date on which the vehicle is brought into Delhi, whichever is shorter.

Clause 16.—The clause provides for an appeal from any order or direction of the taxation authority.

Clause 20.—The clause provides for the payment of the proceeds of the tax, reduced by the cost of collection, to the Municipal Corporation of Delhi and the New Delhi Municipal Committee for the performance of their respective functions under the Delhi Municipal Corporation Act, 1957 and the Punjab Municipal Act, 1911.

Clause 25.—The clause provides for the amendment of section 184 of the Delhi Municipal Corporation Act, 1957 which is only consequential to clause 20.

FINANCIAL MEMORANDUM

The Bill seeks to replace the Punjab Motor Vehicle Taxation Act, 1924 as applicable to the Union Territory of Delhi. Expenditure amounting to Rs. 2,60,698 was incurred on the assessment and collection of the tax under this Act during 1961-62. No additional expenditure is contemplated by reason merely of the passing of this legislation.

Clause 20 of the Bill provides for the payment of the proceeds of the tax, reduced by the cost of collection to the Municipal Corporation of Delhi and the New Delhi Municipal Committee for the performance of their respective functions under the Delhi Municipal Corporation Act, 1957 and the Punjab Municipal Act, 1911.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 23 of the Bill empowers the Chief Commissioner to make rules for carrying out the purposes of the Act. The matters in respect of which rules may be made are specified in sub-clause (2). These matters are of routine nature and the delegation of legislative power is of a normal character.

*BILL No. 119 OF 1962.

A Bill to make provision for the grant of relief in respect of certain personal injuries sustained during the period of the emergency.

BE it enacted by Parliament in the Thirteenth Year of the Republic of India as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Personal Injuries (Emergency Provisions) Act, 1962.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 20th day of October, 1962.

Definitions.

2. In this Act, unless the context otherwise requires,—

(1) “civil defence organisation” means any organisation established for civil defence purposes which is declared by a scheme to be a civil defence organisation for the purposes of this Act and the scheme;

(2) “civil defence volunteer”, in relation to an injury, means a person certified, by an officer of a civil defence organisation authorised by the Central Government to grant such certificates, to have been a member of that organisation at the time when the injury was sustained;

(3) “enemy” means—

(i) any person or country committing external aggression against India;

*The President has, in pursuance of clause (3) of article 117 of the Constitution of India, recommended to Lok Sabha the consideration of the Bill.

(ii) any person belonging to any country committing such aggression;

(iii) such other country as may be declared by the Central Government to be assisting the country committing such aggression;

(iv) any person belonging to such other country;

(4) "gainfully occupied person" means a person who is engaged in any trade, business, profession, office, employment or vocation and is wholly or substantially dependent thereon for a livelihood, or a person who, though temporarily unemployed, is normally so engaged and dependent;

(5) "period of the emergency" means the period beginning with 26th October, 1962, the date on which the Proclamation of Emergency under clause (1) of article 352 of the Constitution was issued and ending with such date as the Central Government may, by a notification in the Official Gazette, declare to be the date on which the emergency shall come to an end;

(6) "personal injury" means a physical or mental injury and includes any disease whether manifesting itself immediately or subsequently—

(a) caused by—

(i) the discharge of any missile (including liquid or gas or both), or

(ii) the use of any weapon, explosive or other noxious thing, or

(iii) the doing of any other injurious act,

either by the enemy or in combating the enemy or in repelling an imagined attack by the enemy; or

(b) caused by the impact, on any person or property, of any enemy aircraft or any aircraft belonging to or held by any person on behalf of or for the benefit of the Government of India or any allied power, or any part of, or anything dropped from, any such aircraft; or

(c) caused by any explosion or fire which involves any explosives or munitions or other dangerous things, required for the purposes of defence against the enemy and which happens or is caused by, through, or in connection with the manufacture, storage or transportation of any such explosive, munition or other dangerous things;

(7) "personal service injury", in relation to a civil defence volunteer, means any physical or mental injury, and includes any disease whether manifesting itself immediately or subsequently, shown to the satisfaction of the Central Government or other authority authorised to make payments under a scheme, to have arisen out of and in the course of the performance by the volunteer of his duties as a member of the civil defence organisation to which he belonged at the time when the injury was sustained or the disease was contracted, and (except in the case of a personal injury) not to have arisen out of, and in the course of, his employment in any other capacity:

Provided that before being so satisfied, the Central Government or other authority authorised to make payments under a scheme shall have received from the civil defence organisation of which the volunteer concerned was a member at the time when the injury was sustained or the disease was contracted, a report, by an officer of the organisation authorised by the Central Government to make such reports, about the injury or the disease in question;

(8) "scheme" means a scheme made under this Act.

Power to
make
schemes +o
for relief in
respect of
personal in-
juries and
personal ser-
vice injuries.

3. (1) The Central Government may make a scheme or schemes in accordance with the provisions of this Act providing for the grant of relief in respect of the following injuries sustained during the period of the emergency, namely:—

(a) personal injuries sustained by gainfully occupied persons (with such exceptions, if any, as may be specified in the scheme) and by persons of such other classes as may be so specified; and

(b) personal service injuries sustained by civil defence volunteers.

(2) A scheme may authorise the Central Government or any authority authorised by the Central Government to make payments under the scheme, in such circumstances and subject to such conditions as may be specified in the scheme, to make to or in respect of persons injured, diseased or disabled due to injuries or any disease—

(a) payments by way of temporary allowance, which shall be payable only so long as the person injured or diseased is incapacitated for work by the injury or disease and has not received any such payment as is mentioned in clause (b);

(b) payments otherwise than by way of temporary allowance, which shall be payable only where the injury or disease causes serious and prolonged or permanent disablement or death; and

(c) payments for the purchase of or the grant at the cost of Government of artificial limbs or surgical or other appliances and payments for medical and surgical treatment.

(3) A scheme may empower the Central Government to make regulations for giving effect to the purposes of the scheme.

(4) A scheme may provide that it shall come into operation or shall be deemed to have come into operation on such date as may be specified therein.

(5) A scheme may be amended or rescinded at any time by the Central Government.

(6) Any decision of the Central Government or other authority empowered to make payments under a scheme as to the making, refusal of amount, or as to the continuance or discontinuance, of a payment under a scheme may be varied, from time to time, by a subsequent decision of the Central Government or such authority, as the case may be, but save in so far as it is so varied shall be final and conclusive.

4. (1) In respect of a personal injury sustained during the period of the emergency by any other person, and in respect of a personal service injury sustained during that period by a civil defence volunteer, no such compensation or damages shall be payable, whether to the person injured or to any other person, as apart from the provisions of this sub-section—

Relief from liability to pay compensation or damages.

(a) would be payable under—

(i) the Workmen's Compensation Act, 1923, or

(ii) the Employees' State Insurance Act, 1948; or

(b) would, whether by virtue of any enactment or by virtue of any contract or any custom or usage having the force of law, be payable—

(i) in the case of a personal injury, by any person, or

(ii) in the case of a personal service injury sustained by a civil defence volunteer, by the employer of the volunteer, or by any person who has any responsibility in connection with the volunteer's duties as such or by any other civil defence volunteer,

on the ground that the injury in question was attributable to some negligence, nuisance or breach of duty for which the person by whom the compensation or damages would be payable is responsible.

8 of 1923.

34 of 1948.

(2) The failure to give a notice or make a claim or commence proceedings within the time required by any enactment shall not be a bar to the maintenance of proceedings in respect of any personal injury or personal service injury, if—

(a) an application for a payment under a scheme has been duly made to the Central Government or other authority empowered to make payments under the scheme in respect of the injury; and

(b) the court or other authority before which the proceedings are brought, is satisfied that the said application was made in the reasonable belief that the injury was such that a payment could be made under the scheme; and

(c) the Central Government or other authority empowered to make payments under the scheme certifies that the application was rejected, or that payments made in pursuance of the application were discontinued, on the ground that the injury was not such an injury; and

(d) the proceedings are commenced within one month from the date of the said certificate.

Information
as to earn-
ings.

5. (1) Where it is necessary, in order to determine the amount of any payment to be awarded under a scheme in respect of any personal injury or personal service injury, to ascertain the earnings of the person injured in respect of any period before he sustained the personal injury or the personal service injury, the Central Government or other authority authorised to make payments under the scheme may, by notice in writing, require—

(a) any person who was an employer of the injured person during that period; or

(b) any other person having any knowledge with respect to the financial circumstances of the injured person during that period,

to furnish in accordance with the notice any information in his possession relating to those earnings or circumstances, and to produce to any person specified in the notice any wage books, records or other documents in his possession containing entries with respect to those earnings.

(2) If any person—

(a) fails to comply with the requirements of any such notice,

or

(b) in purported compliance with any such notice, knowingly or recklessly makes any untrue statement or untrue representation, or produces any document which is false in a material particular or calculated to deceive,

he shall be punishable with fine which may extend to five hundred rupees.

6. (1) The person managing any dispensary or hospital shall, if so required by the Central or a State Government by general or special order,—

Medical attention in dispensaries and hospitals.

(a) provide at the dispensary or hospital medical and surgical treatment for persons who have sustained injuries of the nature specified in sub-section (1) of section 3, and

(b) keep such records and make such returns relating to the persons treated for such injuries as may be required by or under a scheme.

(2) If any person fails to comply, when so required, with the provisions of this section, he shall be punishable with fine which may extend to one thousand rupees.

7. Any person who, for the purpose of obtaining a payment or grant under a scheme either for himself or for any other person, knowingly makes any untrue statement or untrue representation, shall be punishable with imprisonment for a term which may extend to three months.

Penalty for false statement.

8. Any assignment of, or charge on, and any agreement to assign or charge, any payment awarded or to be awarded under a scheme shall be void, and, on the insolvency of any person to whom such a payment has been awarded, the payment shall not pass to any trustee or other person acting on behalf of the creditors.

Assignments or charges to be void.

STATEMENT OF OBJECTS AND REASONS

The War Injuries Ordinance, 1941 was promulgated during the last war in order to provide for grant of relief in respect of certain personal injuries sustained in the course of hostilities during that period. Although the Ordinance still continues to remain in force its provisions cannot be invoked for the purpose of granting relief in respect of personal injuries sustained or that may be sustained during the period of the present emergency. This has necessitated separate legislation.

2. The Bill seeks to empower the Central Government to formulate any scheme for grant of relief in respect of—

(a) personal injuries sustained by gainfully occupied persons and by persons of such other classes as may be specified; and

(b) personal service injuries sustained by civil defence volunteers.

Persons suffering a personal injury or a personal service injury will not be entitled to any relief under the Workmen's Compensation Act, 1923 or the Employees' State Insurance Act, 1948. The interests of workers covered by these two enactments will be protected either by amending the War Injuries (Compensation Insurance) Act, 1943 or undertaking separate legislation on the lines of this Act, which provides for payment of compensation to the injured person roughly equal to the difference between the amount paid under the War Injuries Scheme and the amount payable under the Workmen's Compensation Act, 1923. Provision has also been made in the Bill for powers to call for information regarding the earnings and financial circumstances of injured persons, for medical attention of injured persons in dispensaries and hospitals, and for penalties for making false statements or claims.

NEW DELHI;

G. L. NANDA.

The 28th November, 1962.

FINANCIAL MEMORANDUM

Clause 3 of the Bill empowers the Central Government to frame a scheme to provide for grant of relief in respect of personal injuries or personal service injuries sustained during the period of present emergency. The scheme to be framed may authorise the Central Government or any authority authorised by it to make payments under the scheme, in such circumstances and subject to such conditions as may be specified in the scheme. Clause 6 of the Bill relates to medical attention in dispensaries and hospitals of persons sustaining personal injuries or personal service injuries. The relief proposed will involve expenditure from the Consolidated Fund of India, the extent of which cannot be estimated at present.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 3 of the Bill empowers the Central Government to frame a scheme or schemes providing for the grant of relief in respect of personal injuries or personal service injuries sustained during the period of the emergency. The scheme to be framed by the Central Government may authorise the Central Government or any authority authorised by it to make payments under the Scheme. The Scheme may also empower the Central Government to make regulations for giving effect to the purposes of the scheme.

The matters in respect of which provision can be made in a scheme or regulations are generally matters of procedure or detail. The delegation of power is, therefore, of a normal character.

*BILL No. 120 OF 1962

A Bill further to amend the Indian Tariff Act, 1934.

BE it enacted by Parliament in the Thirteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Tariff (Second Amendment) Act, 1962. Short title and commencement.

(2) This section and clause (7) of section 3 shall come into force at once and the rest of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

32 of 1934.

2. In the Indian Tariff Act, 1934 (hereinafter referred to as the principal Act), after section 2, the following section shall be inserted, Insertion of new section 2A.
namely:—

“2A. (1) Any article which is imported into India shall be liable to customs duty equal to the excise duty for the time being leviable on a like article if produced or manufactured in India. Levy of countervailing duty.

Explanation.—In this sub-section, the expression “the excise duty for the time being leviable on a like article if produced or manufactured in India” means the excise duty for the time being in force which would be leviable on a like article if produced or manufactured in India or if a like article is not so produced or manufactured, which would be leviable on the class or description of articles to which the imported article belongs and where such duty is leviable at different rates, the highest duty.

The President has in pursuance of clause (1) of article 117 of the Constitution of India, recommended to Lok Sabha the introduction of the Bill.

(2) The customs duty referred to in sub-section (1) shall be in addition to any duty imposed under this Act or under any other law for the time being in force.

Amendment
of First Schedule.

3. In the First Schedule to the principal Act,—

(1) in each of the Items Nos. 15(6) and 15(7), in the entries in the fourth and sixth columns, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India” shall be omitted;

(2) in Item No. 22(5) (b) (ii), in the entries in the fourth, fifth and sixth columns, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty” shall be omitted;

(3) in each of the Items Nos. 27(3), 27(5) and 27(7) (b), in the entry in the fourth column, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India”, wherever they occur shall be omitted;

(4) in Items Nos. 30, 30(2), 30(11), 49(4) and 73(18), in the entries in the fourth and fifth columns, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty”, wherever they occur shall be omitted;

(5) in Item No. 46(6), in the entry in the fourth column, the words “plus the excise duty for the time being leviable on like products if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty” shall be omitted;

(6) in each of the Items Nos. 22(4) (b) (ii), 28(4), 28(8), 28(14), 28(30), 28(34), 29(1), 30(1), 30(3), 30(4), 30(13), 30(14), 30(15), 30(16), 44, 44(4), 47(2), 47(3), 47(4), 47(5), 47(6), 48, 48(2), 48(3), 48(4), 48(5), 48(6), 48(7), 48(8), 48(9), 49(3), 60(2), 60(5), 63(4), 63(10), 66, 66(1), 70(1), 73(7), 73(15) and 75(8), in the entry in the fourth column, the words “plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty”, wherever they occur shall be omitted;

(7) Items Nos. 15(11), 28(25), 52(4), 53(2) and 55(2) shall be omitted;

(8) Items Nos. 27(10), 28(35), 28(36), 28(37), 39(4), 42(1), 50(1A), 58(1A), 59(7), 60(9), 63(36), 64(6), 68(5), 72(41), 73(4A), 73(21), 73(22), 73(24), 75(19), 77(1), 79(1), and 82(6) and the entries (including the *Explanation*, if any) relating thereto shall be omitted;

(9) in Item No. 40(2), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Furniture and cabinetware, and parts thereof, not otherwise specified, excluding mouldings.";

(10) in Item No. 42, in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Furniture of wicker-work or bamboo, and parts of such furniture, not otherwise specified.";

(11) in Item No. 45(b), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Stationery, not otherwise specified, including drawing and copy books, Christmas, Easter and other cards, including cards in booklet form; including also waste paper, and also parts of such stationery, not otherwise specified.";

(12) in Item No. 71, in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Hardware, ironmongery and tools, and parts thereof, all sorts, not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements—

(a) tools and parts thereof;

(b) others.";

(13) in Item No. 71(1), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"The following Hardware, ironmongery and tools, and parts thereof, not otherwise specified, namely, agricultural implements not otherwise specified, buckets of tinned or galvanized iron, and pruning-knives.";

(14) in Item No. 71(3), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Metal furniture and cabinetware;

(b) Parts of metal furniture and cabinetware, not otherwise specified.";

(15) in Item No. 71(9), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Stoves for use with Kerosene, Gasolene, or other liquid fuels, and burners therefor;

(b) Parts of stoves specified in sub-item (a), not otherwise specified.";

(16) in Item No. 72(31), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Hay presses;

(b) Parts of hay presses not otherwise specified.";

(17) in Item No. 72(32), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Milking machines;

(b) Parts of milking machines not otherwise specified.";

(18) in Item No. 72(38), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Ball and roller bearings for use with shaftings of more than 51 millimetres bore diameter and adapter bearings, not otherwise specified, which are specially designed for use exclusively with power driven machinery, and parts of such bearings not otherwise specified.";

(19) in Item No. 73, in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Electrical instruments, apparatus and appliances, not otherwise specified (excluding telegraphic and telephonic) and parts thereof, not otherwise specified.";

(20) in Item No. 73(1), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"The following Electrical Instruments, apparatus and appliances other than those specified in Item No. 73(16), and parts thereof not otherwise specified, namely:—

Electrical Control Gear and Transmission Gear, namely, switches (excluding switch boards), fuses and current breaking devices of all sorts and descriptions, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; and regulators for use with motors designed to consume less than 187 watts; insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than 8.0645 square millimetres and wires and cables of other metals and alloys of not more than equivalent conductivity, not otherwise specified; and line insulators including also cleats, connectors, leading-in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for purposes other than industrial, and the fittings thereof but excluding electrical earthenware, brassware and porcelain otherwise specified.";

(21) in Item No. 73(2), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"The following Electrical Instruments, apparatus and appliances, and parts thereof not otherwise specified, namely, telegraphic and telephonic instruments, apparatus and appliances, not otherwise specified, condensers, and bell apparatus, and switch-boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts.";

(22) in Item No. 73(9), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Electro-medical apparatus;

(b) Parts of electro-medical apparatus, not otherwise specified.";

(23) in Item No. 73 (14), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Flash lights, and parts thereof, not otherwise specified, including flash light cases.";

(24) in Item No. 73 (15), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Batteries for motor vehicles (including batteries which are interchangeable for automobile purposes on the one hand and radio, telephone and telegraph on the other) and plates for such batteries;

(b) Parts of batteries specified in sub-Item (a), not otherwise specified.";

(25) in Item No. 73 (16), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Electrical accessories made of plastics, such as wall plugs, switches, ceiling roses and lamp holders designed for use in circuits of less than ten amperes, and parts of such electrical accessories not otherwise specified.";

(26) in Item No. 75 (12), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Articles other than rubber tyres, tubes, batteries and such other components as are specified in Items Nos. 72 (35), 75 (9), 75 (10), 75 (11), 75 (14), 75 (15), 75 (16) and 75 (18) (b) adapted for use as parts and accessories of motor vehicles other than motor cycles and motor scooters.";

(27) in Item No. 77, in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"Instruments, apparatus and appliances other than electrical, all sorts, not otherwise specified, and parts thereof not otherwise specified.";

(28) in Item No. 77 (2), in the second column headed "Name of article", for the existing entry, the following entry shall be substituted, namely:—

"(a) Scientific and Surgical instruments, apparatus and appliances;

(b) Parts of Scientific and Surgical instruments, apparatus and appliances, not otherwise specified.”;

(29) in Item No. 77(4), in the second column headed “Name of article”, for the existing entry, the following entry shall be substituted, namely:—

“Optical Instruments, apparatus and appliances, not otherwise specified, and parts thereof, not otherwise specified.”;

(30) in Item No. 77(5), in the second column headed “Name of article”, for the existing entry, the following entry shall be substituted, namely:—

“Photographic instruments, apparatus and appliances, and parts thereof, not otherwise specified.”;

(31) in Item No. 84(a), in the second column headed “Name of article”, for the existing entry, the following entry shall be substituted, namely:—

“(i) Toys, games, and requisites for games and sports (excluding fishing hooks), bird shots, toy cannons; air guns and air pistols for the time being excluded in any part of India from the operation of all the prohibitions and directions contained in the Arms Act, 1959, and bows and arrows;

(ii) Parts of toys, games and requisites for games and sports (excluding fishing hooks), bird shots, toy cannons; air guns and air pistols for the time being excluded in any part of India from the operation of all the prohibitions and directions contained in the Arms Act, 1959, and bows and arrows; not otherwise specified.”;

(32) in Item No. 85(1), in the second column headed “Name of article”, for the existing entry, the following entry shall be substituted, namely:—

“Smokers’ requisites, excluding tobacco and matches, and parts of such requisites not otherwise specified.”;

(33) the *Explanation* at the end shall be omitted.

4. Section 4 of the Mineral Oil (Additional Duties of Excise and Customs) Act, 1958, is hereby repealed.

Repeal of
section 4,
Act 27 of
1958.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Indian Tariff Act, 1934 (32 of 1934) with a view to providing for automatic levy of countervailing duty on imported articles where an excise duty is leviable on similar articles produced indigenously. The Bill also provides for applying the normal rates of duty to certain items on which the duties were originally reduced due to commitments under the General Agreement on Tariffs and Trade (GATT) but where such commitments no longer exist.

Opportunity is also being taken for making the Tariff Schedule more specific and rational by providing component parts of various articles being assessed under the same items as the articles themselves.

NEW DELHI;
The 26th November, 1962.

MANUBHAI SHAH.

M. N. KAUL,
Secretary.